

HOUSE No. 2291

By Mrs. Parente of Milford, petition of Marie J. Parente relative to the assessment of personal property taxes in cities and towns. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Five.

AN ACT RELATIVE TO THE PERSONAL PROPERTY TAX.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Chapter 59 of the General Laws is hereby amended by inserting
2 after section 34 the following section:—
3 Section 34A. Assessors shall certify as true, including valua-
4 tion, the true list brought in by each person concerning certain
5 tangible personal property located in a house or apartment which
6 is not the person's domicile if the assessors fail to conduct an
7 inspection of the listed personal property within forty-five days of
8 the receipt of the list. The preceding sentence shall not apply if
9 such a person refuses to answer a demand for inspection sent by
10 the assessors by certified mail to the person at the address on the
11 tax bill.